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STATE OF WASSINGTON

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NO. 83426-1

BY RONALD R. CARPENTER

OF THE STATE OF WASHINGTON CLERK

RICHARD AND ANNETTE BOWIE, d/b/a VALPAK OF WESTERN WASHINGTON – NORTH, et al.

Appellants,

RESPONDENT'S STATEMENT OF ADDITIONAL AUTHORITIES

v.

WASHINGTON DEPARTMENT OF REVENUE,

Respondent.

Respondent Washington State Department of Revenue submits the following statement of additional authorities, pursuant to RAP 10.8.

The following authority relates to the issue whether the Franchisees in this case engage "in the business of . . . publishing" under RCW 82.04.280. *See* Supplemental Brief of Respondent at 6-13, Brief of Respondents (Div. II) at 7-23.

The Chicago Manual of Style \P 4.13 (15th ed. 2003):

When a work is to be published, the author normally transfers some or all of [the copyrights] to the publisher, by formal agreement. Two of these rights are basic from the publisher's point of view: the right to make copies of the work (traditionally by printing, and now often by digital reproduction) and the right to distribute such copies to the public — in sum, to publish the work.

ORIGINAL

See also ¶ 4.49 ("for obvious reasons publishers generally insist on exclusive rights" to copy the work and distribute it to the public).

RESPECTFULLY SUBMITTED this ______ day of September, 2010.

ROBERT M. MCKENNA

Attorney General

Heidi A. Irvin, WSBA #17500 Assistant Attorney General Attorneys for Respondent Washington State Department of Revenue

Office of the Attorney General Revenue Division P.O. Box 40123 Olympia, WA 98504-0123

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CERTIFICATE OF SERVICE

BY RONALD R. CARPENTER

I certify that I electronically transmitted and mailed a copy of the CLERK Respondent's Statement of Additional Authorities on all parties or their counsel of record first-class postage prepaid on September 8, 2010, as follows:

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